

according to Law." U.S. Const., Art. 3, cl. 7. See also, *United States v. Nixon*, 506 U.S. 224, 234 (1993) ("There are two additional reasons why the Judiciary, and the Supreme Court in particular, were not chosen to have any role in impeachments. First, the Framers recognized that most likely there would be two sets of proceedings for individuals who commit impeachable offenses—the impeachment trial and a separate criminal trial. In fact, the Constitution explicitly provides for two separate proceedings. . . . The Framers deliberately separated the two forums to avoid raising the specter of bias and to ensure independent judgments. . . .").

⁶As but one example, if the pre-Federal bench conduct consisted of treason, there could be no credible contention that such conduct would not provide a basis for impeachment.

⁷It should be noted that Judge Porteous has testified and cross-examined witnesses at the Fifth Circuit Hearing on the subject of his bankruptcy, and the House therefore possesses evidence that was unavailable to the Department of Justice.

⁸As but one example, Article III of the Articles of Impeachment against Judge Walter Nixon charged that he concealed material facts from the Federal Bureau of Investigation and the Department of Justice by making six, specified, false statements on April 18, 1984 at an interview, and by making seven discrete false statements under oath to the Grand Jury. "Impeachment of Walter L. Nixon, Jr.," H. Res. 87, 101st Cong., 1st Sess. (1989) (Article III).

The PRESIDING OFFICER (Mr. FRANKEN). The Senator from Illinois.

Mr. BURRIS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BURRIS. Mr. President, I ask unanimous consent to speak as in morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

CELEBRATING THE LIFE OF BENJAMIN HOOKS

Mr. BURRIS. Mr. President, early this morning, we awoke to sad news out of Memphis, TN. This country has lost a civil rights pioneer, a strong leader, and a witness to history.

Benjamin Lawson Hooks fought all of his life for freedom, prosperity, and universal equality. When the world was consumed by war, Benjamin put on the uniform of the 92nd Infantry Division and rendered honorable service to his country.

When peace was won and America looked inward today to address policies of discrimination and inequality, he was on the frontlines once again, standing with visionaries such as Rev. Dr. Martin Luther King, Jr.

At every turn, and at every moment in his life, he waged to fight against injustice. He became an attorney and was eventually appointed as the highest ranking Black Federal judge in the State of Tennessee. But that was only the beginning of a remarkable career in public service.

Benjamin Hooks was the first African American to serve on the Federal Communications Commission, where he

spoke out against biased reporting in the media and called for minority ownership of TV and radio stations.

In 1977, he was unanimously elected as President of the National Association for the Advancement of Colored People, the NAACP—a position he would hold with distinction until his retirement in 1993 and which would come to define his career.

Throughout those tumultuous years, Benjamin Hooks was at the forefront of the nonviolent struggle for civil rights. He constantly challenged old assumptions, stood up to discrimination, and fought against those who defended the status quo.

He taught us the courage to live out our convictions. He showed us how to translate our dearest principles into words and action.

In 1980, he became the first national leader to address conventions of both political parties. He denounced those who resorted to violence, and he personally led prayer vigils, peaceful protests, and countless other popular demonstrations.

At various times throughout his career, Benjamin Hooks served as a pastor, a soldier, a judge, and a political leader. He fought for equality in the courtroom, on the pulpit, on the airwaves, and even on the battlefield, but never did he act for personal gain. Not once did he forget the cause of justice that he and others dedicated their lives to defend.

So great was the legacy of this civil rights leader, so deep was the impact he had on the fabric of our society, that even today, on the sad occasion of his passing, I cannot help but feel a lasting sense of pride in the profound and enduring accomplishments he leaves behind.

Benjamin Hooks will be sorely missed by all who knew him, particularly his family, to whom we express our deepest condolences today.

Even as we mourn his loss, I urge my colleagues to join me in celebrating his memory and honoring the living legacy he leaves behind. I am sure Benjamin would be the first to remind us that we must not pause in remembrance for long because there is much work yet to be done.

Let us take up this fight. Let us defend the principles that guided Benjamin Hooks throughout his life and embrace the spirit that drove this pioneer to reach for equality, fight for opportunity, and aspire to greatness.

I yield the floor.

The PRESIDING OFFICER. The Senator from Pennsylvania is recognized.

(The remarks of Mr. SPECTER pertaining to the introduction of S. 3214 are located in today's RECORD under "Statements on Introduced Bills and Joint Resolutions.")

Mr. SPECTER. Mr. President, in the absence of any other Senator seeking recognition, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. LEMIEUX. Mr. President, I ask unanimous consent the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. LEMIEUX. I ask to speak as in morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

TAX DAY

Mr. LEMIEUX. Mr. President, today is April 15. It is the day Americans are required by law to file their tax returns to pay their fair share to the Internal Revenue Service so that we can operate the Federal Government. I think it is appropriate on a day such as this to talk about the taxes and the efforts of Americans over the past months to put together their financial information to pay what they must pay to the government.

Leading up to today, Americans have been involved in that effort of carefully preparing their income tax returns. It is estimated that 7.6 billion hours of time and more than 1 million accountants were required to file this year's returns. Our Tax Code has become so complicated that it takes 7.6 billion hours for Americans to file and figure out those complicated returns, and more than 1 million accountants to help us in our efforts.

I know my wife Meike last night was up late making sure we got everything in on time. We do our own taxes, and it is not easy to understand, even for someone like my wife who is an accountant and who is trained in it.

It begs the question—why? Every time we do something in this government that does not necessarily help the folks we represent, it is our obligation to question those practices. Need the Tax Code be as difficult as it is? Need it take so many billions of hours of Americans' time, time that could be spent working, time that could be spent with their families? Need we employ 1 million service providers in the form of accountants to help us fill out all these taxes? Of course, the answer is no. There are good proposals in this Chamber and in the House to simplify the Tax Code, to make it so one can put it on one piece of paper.

My colleagues, Senator GREGG and Senator WYDEN, have such a proposal. There is a proposal in the House that offers the same type of clarity and simplicity to allow Americans, if they choose, to file taxes quickly and easily. Certainly, that is something we should undertake and be about.

But let's also ask this question: Is the amount of money that Americans pay in tax actually going to something that is effectively and efficiently administered by the Federal Government? Let's think about all of the money that Washington is taking from Americans every day—and not just Washington, our State and local authorities. In fact, when you think